

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

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April 1999

REMINDER OF ORDER OF BUSINESS

**April**

- 2      Good Friday - Legal Holiday (IC 1-1-9-1)
- 13 & 14      State Board of Accounts called meeting for County Recorders - Indianapolis
- 15      Members of Tax Adjustment Board to be appointed before this date to serve one year in counties that have not abolished such board. (IC 6-1.1-29-2)
- Last day to make pension report and payment for first quarter by counties participating in Public Employees' Retirement Fund.
- 20      Last day to report and make payment of balance of State and County Income Tax withheld in March to Indiana Department of Revenue.
- Last day to file quarterly unemployment compensation reports with Indiana Employment Security Division.
- 30      Prepare inventory of Loans to Common, Congressional, Permanent Endowment and Cemetery Trust Funds.
- Last day to file quarterly report of Federal withholdings tax with Director of Internal Revenue.

**May**

- 1      Last day for Township Trustee to report to County Auditor all unpaid claims, because of lack of funds, for losses caused by dogs. (IC 15-5-9-11)
- Prepare and send report of school funds to Auditor of State and make payment of principal and interest due to Treasurer of State on the Common and Permanent Endowment Funds, and pay the Treasurer of State all fines and forfeitures on hand April 30, 1999, as shown in this report. (IC 21-1-3-7)

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REMINDER OF ORDER OF BUSINESS  
(Continued)

**May - (Continued)**

- 1 Prepare report of school funds (Form No. 6) and present the report to the Board of Commissioners for approval. After approval, mail one copy to the State Department of Education, 229 State House, and one copy to the Auditor of State, 240 State House.
- 10 Last day for filing applications for tax deductions to obtain deduction on 1999 payable 2000 taxes. (IC 6-1.1-12-2)  
  
Last day to make report to Auditor of State of all unpaid claims against the dog fund not covered by distributions to townships in March 1999. (IC 15-5-9-11) (Second Monday in May)  
  
First installment of property taxes due. (IC 6-1.1-22-9)
- 15 On or before May 15 is the last regular day for filing applications for tax exemption by Churches, Educational and Charitable organizations. (IC 6-1.1-11-3)  
  
Period of normal filing of personal property schedules ends. (IC 6-1.1-1-7)
- 20 Last day to report and make payment of State and County Income Tax withheld in April to Indiana Department of Revenue.
- 26, 27
- 28 State Board of Accounts called meeting for County Auditors - Bloomington
- 31 Memorial Day - Legal Holiday (IC 1-1-9-1)

**June**

- 1 On or before this date County Treasurer shall search the records to ascertain if person so certified is delinquent in payment of Property Taxes and certify to Auditor of State and state agencies the names of state employees owing delinquent taxes. (IC 6-1.1-22-16)  
  
County Auditor to prepare a list of persons owing delinquent taxes and believed to have money due from Auditor of State, Indiana Department of Transportation or any state institution or state school and furnish the list to those agencies on or before June 1.

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REMINDER OF ORDER OF BUSINESS

(Continued)

**June - (Continued)**

- 15      On or before June 15 the County Auditor to give notice to tax exempt organizations which failed to file an application for exemption of property tax for which an exemption was effective for the previous year. (IC 6-1.1-11-5)
  
- 20      Last day to report and make payment of State and County Income tax withheld in May to Indiana Department of Revenue.  
  
         On or before this date complete settlement and distribution of taxes collected by the County Treasurer since the last settlement. Prepare settlement sheet to be submitted to Auditor of State for approval and make distribution of funds due local governmental units and the Treasurer of State by June 30. (IC 6-1.1-27-3)
  
- 22, 23  
24      State Board of Accounts called meeting for Clerk of the Circuit Courts - Richmond
  
- 30      County Treasurer to certify list of real property eligible for tax sale to County Auditor on or before July 1.

**COMPENSATION OF SPECIAL PROSECUTING ATTORNEYS**

IC 33-14-1-6 deals with the appointment and compensation of special prosecuting attorneys. In regard to compensation, this statute states:

"If the special prosecutor is not regularly employed as a full-time prosecuting attorney or a full-time deputy prosecuting attorney, the compensation for the special prosecutor's services: (1) shall be paid to the special prosecutor from the unappropriated funds of the appointing county; and (2) shall not exceed a per diem equal to the regular salary of a full-time prosecuting attorney of the appointing circuit, . . . . If the special prosecutor is regularly employed as a full-time prosecuting attorney or deputy prosecuting attorney, the compensation for the special prosecutor's services: (1) shall be paid out of the appointing county's unappropriated funds to the treasurer of the county in which the special prosecutor regularly serves; and (2) must include a per diem equal to the regular salary of full-time prosecuting attorney of the appointing circuit . . ."

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**COMPENSATION OF SPECIAL PROSECUTING ATTORNEYS - (Continued)**

IC 33-14-7-5 states that the salary of a full-time prosecuting attorney shall be equal to the minimum salary of the circuit court judge of the same judicial circuit as allowed by IC 33-13-12-7.1.

IC 33-14-1-6 also includes provision for reimbursement for travel and reasonable lodging expenses for special prosecuting attorneys.

**DEPUTY PROSECUTING ATTORNEYS**

IC 33-14-7-2 provides prosecuting attorneys may appoint one (1) chief deputy prosecuting attorney. The maximum annual salary paid by the state of a chief deputy prosecuting attorney appointed is as follows:

- (1) If the prosecuting attorney is a full-time prosecuting attorney appointing a full-time chief deputy prosecuting attorney, the annual salary of the chief deputy prosecuting attorney is equal to seventy-five percent (75%) of the salary paid by the state to a full-time prosecuting attorney.
- (2) If the prosecuting attorney is a full-time prosecuting attorney appointing a part-time chief deputy prosecuting attorney, the annual salary of the chief deputy prosecuting attorney is equal to seventy-five percent (75%) of the salary paid by the state to a part-time prosecuting attorney serving the judicial district served by the chief deputy prosecuting attorney.
- (3) If the prosecuting attorney is a part-time prosecuting attorney appointing a full-time chief deputy prosecuting attorney, the annual salary of the chief deputy prosecuting attorney is equal to seventy-five percent (75%) of the salary paid by the state to a full-time prosecuting attorney.
- (4) If the prosecuting attorney is a part-time prosecuting attorney appointing a part-time chief deputy prosecuting attorney, the annual salary of the chief deputy prosecuting attorney is equal to seventy-five percent (75%) of the salary paid by the state to a part-time prosecuting attorney.

IC 33-14-7-2 also provides that the prosecuting attorney in a county in which an institution operated by the department of correction that houses at least one hundred (100) but less than fifteen hundred (1,500) adult offenders is located, may appoint one (two if over fifteen hundred (1,500) adult offenders) additional deputy prosecuting attorney(s).

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**DEPUTY PROSECUTING ATTORNEYS - (Continued)**

The prosecuting attorney in a county in which is located at least one (1) institution operated by the department of correction that houses at least one thousand five hundred (1,500) offenders may appoint two (2) additional deputy prosecuting attorneys. In a county having two (2) institutions, each of which houses at least one thousand five hundred (1,500) offenders, the prosecuting attorney may appoint a third deputy prosecuting attorney.

The prosecuting attorney in a county in which is located a state institution (as defined in IC 12-7-2-184) that has a daily population of at least three hundred fifty (350) patients may appoint one (1) additional deputy prosecuting attorney.

The annual salary of a deputy prosecuting attorney appointed under these special provisions may not be less than seventy-five (75%) of the annual salary of the appointing prosecuting attorney, as though the prosecuting attorney had not elected full-time status.

Nothing in this chapter shall limit the power of counties comprising the respective judicial circuits to pay additional salaries upon proper action by the appropriate county officials.

**PROSECUTING ATTORNEY - EXPENSE FOR ATTENDING ATTORNEY GENERAL CONFERENCES**

Reimbursement for expenses for the prosecuting attorney for attending conferences called by the attorney general is governed by IC 33-14-7-1 which states in part: "The expenses necessarily incurred by any such prosecuting attorney in attending any such conference, including the actual expense of transportation to and from the place where such conference is held, together with his meals and lodging, shall be paid from the general fund of the county upon the presentation of a duly itemized and verified claim, filed as required by law, and by warrant issued by the county auditor."

Mileage reimbursement would be at the then current rate. [Presently twenty-eight cents (\$.28) per mile]. If two (2) or more prosecuting attorneys ride together, mileage should only be paid to the person furnishing the automobile. Reimbursement for hotel or motel room would be actual single occupancy room rate. If a spouse or some other person who is not a prosecuting attorney accompanies the prosecuting attorney a statement showing the single occupancy room rate should accompany the bill for lodging. If two (2) or more prosecuting attorneys share the same room each person would only be entitled to reimbursement for his (her) proportionate share of the room charges. Charges for telephone, (other than actual business) pay movies, alcoholic beverages, etc., are the personal expense of the prosecuting attorney and should not be included in the reimbursement by the county.

Reimbursement for meals would be actual expenses unless a flat rate allowance for meals has previously been established as a part of the county personnel policy.

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**PROSECUTING ATTORNEY - EXPENSE FOR ATTENDING ATTORNEY GENERAL CONFERENCES - (Continued)**

IC 33-14-7-1 makes no mention of this expense being paid without an appropriation. Therefore, it would appear that an appropriation should be obtained prior to payment being made.

**PRISONERS OR FUGITIVES - MEDICAL AND HOSPITAL EXPENSES**

We are frequently faced with questions of medical and/or hospital expenses for persons who become ill while confined to the county jail or who are injured while being apprehended by a peace officer. If the person is a prisoner of the jail, having been arrested, he is considered in the custody of the county, and any necessary medical expense should be paid by the county. Any person temporarily lodged in the jail for reason of having been found along a thoroughfare with no place to sleep, would, in case of illness, become a charge of the township in which he was found.

Based upon Indiana Appellate Court Reports, Vol. 4, at Page 191, Lamar v. Board of Commissioners of Pike County, in which it was held that payment for the hospitalization of an individual wounded by the sheriff becomes the liability of the county; and an unofficial opinion of the Attorney General date October 9, 1957, we believe that the expense of medical attention and hospitalization attach to the unit in whose custody the person would be placed upon apprehension.

**COST OF CARE OF RESIDENTS IN THE COUNTY HOME**

In Official Opinion No. 60 (1954), the Attorney General held that the rate fixed for the care of residents of the county home was "for items furnished within the county home" and where a person is a township public charge the duty would remain with the township trustee to provide hospitalization and its accompanying medical and surgical care for any person admitted as a township charge. The same reasoning would also apply to the burial of deceased residents of the home and to other medical and dental care not furnished within the county home.

Pursuant to IC 12-30-4-11, the maximum amount which may be charged a township for care of residents of the county home is \$100 per month in all counties except those with a population of more than 400,000 and less than 700,000 then the amount charged the township per person may not exceed \$48 per month, or \$12 per week. In Marion County the rate is fixed pursuant to IC 12-30-3-18. Where a person is admitted as a township charge and such person is financially able to pay a part or all of the cost of the rate so fixed, from social security or other sources, the township should be charged only the difference between the rate so fixed, not to exceed the sum of \$100, and the amount so paid by the person.

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**EXTRADITION OF PRISONERS**

Any police officer incurring expenses in accordance with the Uniform Criminal Extradition Act, IC 35-33-10-3, should file a claim, County Form No. 17, for all expenses incurred in the extradition of prisoners. The claim should be against the county wherein the crime is alleged to have been committed. The expenses should be paid from the County Extradition Fund established by IC 35-33-14. Assuming this fund does not have sufficient funds available for extradition purposes, additional appropriations should be secured in the proper legal manner from the county general fund.

The amount of reimbursement should be in accordance with IC 35-33-10-3(25) which provides in part, "The expenses shall be the fees paid to the officers of the state. . . ." The state reimbursement rate for the use of personal automobiles for out-of-state travel is \$.28 per mile for the first 500 miles, \$.14 per mile for all additional miles over 500 miles. The in-state travel rate is \$.28 per mile. Lodging reimbursement is the actual single room reimbursement rate. Subsistence reimbursement is currently \$26.00 per day in which travel status exceeds twelve hours, \$13.00 per day in which travel status is between seven and one-half and twelve hours, and no reimbursement for any day in which travel status is less than seven and one-half hours.

A county may adopt a local home rule ordinance which provides for travel advances. Naturally, we would expect sufficient documentation such as receipts for all expenses incurred [airline ticket cost, bus ticket cost, etc.].

**SMALL CLAIMS CASES - TRIAL BY JURY**

IC 33-4-3-10(d) states that an additional seventy dollar (\$70.00) fee is required when a defendant demands a trial by jury for a small claims action. The claim is then transferred to the plenary docket.

For any other transfer from the small claims docket to the plenary docket within the same court, the additional fee would be sixty-five dollars (\$65.00) which is the difference between the cost of filing a civil case [one hundred dollars (\$100.00)] and the cost of filing a small claims case [thirty five dollars (\$35.00)].

The charge for a transfer of a small claims action to the plenary docket of another court for any reason other than for a trial by jury would be one hundred dollars (\$100.00).

**OFFICE INQUIRES**

Letters written to this office should be addressed to the State Examiner, 302 West Washington Street Room E-418, Indianapolis Indiana 46204-2765. This will permit us to give prompt attention to your letter.

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**SOCIAL SECURITY TAX BASE CHANGES JANUARY 1**

The 1999 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 1999 will be 7.65 percent (6.2 % Social Security and 1.45% Medicare).

We further understand that the maximum amount of earnings that will be subject to Social Security contribution will be raised from \$68,400 to \$72,600 effective January 1, 1999.

Please contact the Internal Revenue Service at 1-800-829-1040 if you should have any questions on this matter.

**CANCELLATION OF WARRANTS - OLD OUTSTANDING CHECKS**

Pursuant to IC 5-11-10.5, all checks outstanding and unpaid for a period of two years as of December 31 of each year shall be declared cancelled.

Not later than March 1 of each year, the treasurer shall prepare or cause to be prepared a list in duplicate of all checks outstanding for two or more years as of December 31 last preceding. The original copy shall be filed with the board of finance and the duplicate copy maintained by the disbursing officer. The treasurer shall enter the amounts so listed as a receipt to the fund or funds upon which they were originally drawn and remove the checks from the list of outstanding checks. If the fund from which the check was originally drawn is not in existence or cannot be ascertained, the amount of the outstanding check shall be receipted into the general fund of the political subdivision.

This statute provides for the issuance of another check to replace a canceled check if a claim is properly filed by the vendor or the person to whom the check was issued within seven years after the date of issuance of the original check. This check must be drawn upon the fund to which the cancelled check was receipted. Any check outstanding for more than seven years shall be considered void, and no recovery shall be made.

**SPECIAL DEATH BENEFIT FEE EXPIRED DECEMBER 31, 1998**

Since IC 35-33-8-3.2(d) expires December 31, 1998, counties should have ceased collecting such fees after that date.



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**YEAR 2000**

The Governmental Accounting Standards Board has issued a technical bulletin effective for audit opinions dated after October 31, 1998, addressing the reporting requirements for year 2000 preparations of computer systems and other equipment.

The Year 2000 problem is the result of many electronic products' inability to process the change of date from 1999 to 2000. This occurs in electrical equipment which utilizes a date with a two digit year, for example 10/31/98 instead of a four digit year such as 10/31/1998. The electrical equipment may process 00 dates as 1900 instead of 2000 or completely fail to process. Some examples of equipment which could fail to process include computer hardware, computer software, computer application systems, security systems, heating and cooling systems, telephone systems, pagers, process control systems, elevators, traffic control systems, prisoner retention systems, 911 systems, and medical equipment.

All governmental units are required to develop a plan and estimate costs to modify systems and other equipment to insure continued processing capability in the Year 2000. The following stages are necessary steps in Year 2000 preparation.

**Awareness Stage** - Establishment of a project plan and budget for dealing with the Year 2000 issue.

**Assessment Stage** - The identification of all computer systems and other equipment which may be affected by the Year 2000. All system components may be reviewed for Year 2000 compliance or, through a risk analysis, only mission critical systems may be identified.

**Remediation Stage** - Actual modification to the computer systems and the equipment. This stage deals with converting existing computer systems and equipment or replacing the systems with Year 2000 compliant systems and equipment.

**Validation/Testing Stage** - Testing of the modifications completed to computer systems and other equipment including the development of test data and scripts, processing of test scripts and review of test results.

If a governmental unit has not completed the Awareness Stage and Assessment Stage for computer systems and other equipment to assure Year 2000 compliance, an audit result and comment may be required within their audit report. **Remediation Stage** activity should have been initiated prior to the end of 1998.

If you have any questions concerning the Year 2000 requirements, please contact Paul Gray, Director of Information Technology Services for the State Board of Accounts at telephone number (317) 232-2525 or electronic mail address of pgray@sboa.state.in.us.

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**JUDICIAL REVIEW OF A HABITUAL VIOLATOR OF TRAFFIC LAWS**

A person who has been determined to be a habitual violator of traffic laws by the Bureau of Motor Vehicles may petition for judicial review of the suspension of their drivers license under IC 9-30-10-7.

This petition will be filed with the clerk of the circuit court by the petitioner (habitual violator). IC 9-30-10-7(f) states: "Court costs shall be assessed and paid by the petitioner at the time of filing in an amount equal to the costs assessed in the enforcement of infractions. However, a petitioner who has the petitioner's driving privileges reinstated ... is entitled to a refund of all costs paid."

**LATE SURRENDER FEES**

If a defendant fails to appear as provided in the bond and a notice has been mailed by the clerk of the circuit court to the bail agent and surety who fails to comply within one hundred twenty (120) days then a late surrender fee shall be assessed against the bail agent or surety.

Fifty percent (50%) of the late surrender fees collected shall be deposited in the police pension trust fund established under IC 36-8-10-12 and the remaining fifty percent (50%) shall be deposited in the county extradition fund established under IC 35-33-14. (IC 27-10-2-12)

**FINDERS FEES BY COLLECTION AGENTS**

Many counties have been recently contacted by collection agents claiming they know where the county has money coming to them and that they would help the county collect this for a finders fee.

These collection agents claim to know some uncovered secrets and they are the only ones who know this information. However, in fact, they are getting their information from public records available to anyone. Your "lost" money is probably either a warrant issued by the Auditor of State that has been lost or unclaimed property with the Attorney General. Before you sign a contract with these agents and pay an unnecessary finder fee you should contact the Auditor of State and Attorney General to find your money.

There is also the possibility that if you contract with a collection agent and pay the finders fee that during our audit this could be considered a personal charge against the fiscal officer of the county.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL CONFERENCE**

Question #1: Do we need to bid out printing supplies? What about office supplies?

Answer #1: Printing supplies and office supplies are items that do fall under the public purchasing law. Whether they need to be bid or not will depend on the amount you are purchasing. Look at Indiana Code 5-22 for the new requirements of purchasing and consult with your county's purchasing policy and your county attorney.

Question #2: Does someone at the State level have a TIF brochure we could pass out to people who inquire about it?

Answer #2: To our knowledge there is no brochure published by anyone regarding TIF that could be passed out to those people inquiring about TIF. The State Board of Accounts has written a computer program to help county auditors compute the TIF amount for distribution purposes. That program has instructions to it on how to run the program but we know of nothing that would be suitable to hand out to the public regarding TIF.

Question #3: We sold a parcel in tax sale. The attorney representing the buyer told us property does not exist. He brought us a survey we never got, proving it does not exist. He says the sale is invalid and we owe his client his money back plus 6% interest. I do not think the sale is invalid. How should we handle this?

Answer #3: Because the property does not exist, then it would appear that you have an invalid sale and therefore, the buyer would be entitled to a refund plus 6% interest. However, if you feel that the sale is valid and the county was not at fault, and the buyer should have known what they were purchasing, then you should take the facts to the judge who can determine the validity or invalidity of the sale. The judge orders the sale and will order the issuance of the tax deed so let the judge decide who is correct.

Question #4: A parcel of property was purchased at our tax sale on October 10, 1997. The property has not been redeemed by the owner. The purchaser has not yet started the title search work, and has just this week inquired about proceeding with this process. Is it too late for the purchaser to start title work procedures?

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL CONFERENCE - (Continued)**

- Answer #4: Yes, it is probably too late to start the process. IC 6-1.1-25-4.5 and IC 6-1.1-25-4.6 have time requirements for the issuing of the notice and the petitioning for the tax deed. It would appear that the buyer will be unable to meet these time constraints, therefore prohibiting them from proceeding forward. IC 6-1.1- 25-4.6 also lists the options the purchaser faces for failing to meet these requirements. (1) If the purchaser did not fulfill the requirements, then no tax deed will be issued and they will be refunded the purchase price less a 25% penalty. (2) If the purchaser made a bona fide attempt to comply with the requirements but still failed then no tax deed will be issued and they will be refunded the purchase price plus 6% interest. (3) If the purchaser fails to provide notice or has provided insufficient notice, then no tax deed will be issued and they will not be refunded their purchase price.
- Question #5: If we have parcels left over from tax sale that didn't sell, can we still sell them after the sale still on the day of sale?
- Answer #5: The tax sale notice states the date of the sale, but does not specifically state the time when the sale will be closed. Most counties, once all properties have been offered for sale and everyone has gone home, will allow someone to come in later in the same day and purchase the property. Indiana statute really does not address this scenario. But if everyone had the opportunity to purchase it and the property did not sell, then as long as it is the same day then it is probably acceptable to sell.
- Question #6: Our County Prosecuting Attorney has told the Council he can spend Deferral funds without their permission. But he does always inform them as to how he will spend this money. Doesn't this money have to be advertised for an additional appropriation. It isn't budgeted money. Please give IC code.
- Answer #6: The county council must appropriate both the pretrial diversion fund and the deferral program fee. The deferral program is addressed in IC 33-19-8-6 and says that the prosecutor must file a claim on oath to the county council who shall appropriate the money in the county user fee fund to the program fund. Once it gets to the program fund then no appropriation is necessary for the county prosecutor to spend it.
- Question #7: Would you please go over the Auditor's duties regarding the public purchases law.  
(A) Records that must be kept.  
(B) Commissioner's minutes entries.  
(C) All else that should be done.

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- Answer #7: We cannot completely address this in just a few sentences as this law is quite encompassing. We would suggest the following as a start and then you can gradually grasp this new statute. (1) Read IC 5-22, the Public Purchasing Law. This will allow you to see what is expected of the county. (2) Talk with your county attorney on the requirements of this law. They should have been actively involved with the policy making and advising the county commissioners and should be assistance to you. (3) The Association of Indiana Counties through Ice Miller Donadio and Ryan have put out a nice publication on the new purchasing law. You might want to contact them for a copy.
- Question #8: Do we understand this correctly that we are to use this surplus on the owners other properties that are showing delinquent taxes? If so, when could we use this money? At the time of Tax Sale or after 1 year when deed is issued? Whose responsibility is it to check the owners other properties for delinquencies and decide where to apply surplus? Treasurer or Auditor?
- Answer #8: IC 6-1.1-24-7 addresses where the payment of the sales price at tax sale goes. First, to the taxes, special assessments, penalties, and costs; second, to other delinquent property taxes in the manner provided in IC 6-1.1-23-5(b); third, to the tax sale surplus fund. This should be done at the time of the tax sale after the purchaser has paid the purchase price. And finally, it would be the responsibility of the county treasurer to check for other delinquencies.
- Question #9: Who can apply for Tax Sale Surplus and what is the procedure?
- Answer #9: IC 6-1.1-24-7 allows the following parties to file for the tax sale surplus: (1) the owner of record who is divested of the owner's property by the issuance of a tax deed to the purchaser, (2) the tax sale purchaser or purchaser assignee, upon redemption of the tract or item of real property, (3) the person with a substantial property interest of public record as evidenced by the issuance of a tax deed to a tax sale purchaser. They must file a verified claim with the county auditor and that claim must be approved by county auditor and the county treasurer.
- Question #10: Can an excess or surplus refund if being made on a claim form 17, which does not require a signature of claimant, can the treasurer provide proof (copy of tax payment overpayment) and a warrant be made without sending notice to taxpayer of overpayment? Payment automatic of excess? Why claim process for excess, this is only a holding fund?

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL CONFERENCE - (Continued)**

Answer #10: IC 6-1.1-26-6 requires the county treasurer to notify the taxpayer that they have an overpayment and are entitled to a refund. Therefore, the notice should be sent and not just use the county treasurer's proof. If the taxpayer is aware of the overpayment and files a claim prior to the notices being issued, then you would not need to issue the notice which will save the county some postage. Indiana law requires all warrants of the county to have an approved claim to support the disbursement, therefore, tax refunds require the filing of a claim. (IC 5-11-10-1(b))

Question #11: Please review the procedure for the Commissioners hiring their own secretary.

Answer #11: There are no formal procedures for the hiring of a secretary by the county commissioners. Indiana law does not require this position nor does Indiana law prohibit them from hiring a secretary. As long as the position is put in the salary ordinance and an appropriation exists to pay the position then the position could be created.

Question #12: Can a township clerk also get paid as a poor relief clerk? One paid by the township and the other out of their poor relief by the auditor.

Answer #12: Yes, as long as both positions are not full time positions and they document their hours on both jobs.

Question #13: Is there something in law where a township trustee has gone thru the normal notice process concerning delinquent dogs and then the sheriff could attempt to collect instead of putting it on the tax rolls?

Answer #13: IC 15-5-9-2 provides that delinquent dog tax must be put on the tax roll and be collected as other delinquent tax is. There is no provision for the county sheriff to collect delinquent dog tax.

Question #14: Has the rules changed for payment of prisoner meals? Or the reimbursement of food?

Answer #14: There has been no substantial changes in the rules regarding meals unless the sheriff is paid under the new law, IC 36-2-13-2.8. If this method of payment to the sheriff is made, which a % of the prosecutor's salary, then the county will pay for the cost of the food and the county sheriff will not be reimbursed any longer.

Question #15: Our county has one township for which no one is running for election for the township trustee slot. How will this position be filled? Will the current trustee (who is not running) automatically retain this office?

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL CONFERENCE - (Continued)**

Answer #15: The current trustee will retain the office till a successor duly qualified takes over. They would have to resign and make the precinct committeemen caucus to replace them.

Question #16: Do units need to certify to Auditors Office 1) parcel number, 2) owner - name, and 3) address property for ability to proceed forward in Auditors office to process duplicates and tax billings for Spring Tax period?

Answer #16: Per IC 36-9-23-33, the names of the owners, the description of premises, as shown on the records of the county auditor, and the amount of delinquent fees together with the penalty should be certified to the county auditor. Also, the service charges and the recorders fees should also be listed.

Question #17: We have been having a great deal of difficulty dealing with a new fire territory which is going in our county thru 5/6 taxing units. No one seems to have a straight answer on how to handle everything. Everyone seems to confuse it with a fire district. There seems to be no deadlines or cut off dates and no limits to anything. Maybe this can be brought up in the question and answer session to warn other counties of the problems/difficulties and make it a topic for the next state called auditor's meeting/conference.

Answer #17: Fire territories are created and discussed in IC 36-8-19. There are definite rules and regulations they must follow just like any other governmental unit. We would recommend that you review this statute and most of your questions should be answered. We will also consider this as a topic for future meetings.

Question #18: Can a tipping fee be put on at our local land fill for the County to use, either for roads or to help boost our General Fund. Our solid Waste District gets a tipping fee but claims there is no way it can be split with the County. They have a large balance of money which would really help repair the damage done to roads. Is there a law which my County Attorney can use for reference?

Answer #18: IC 13-21-3-22 allows a collection charge to be added for the county general fund. The fee is set by the commissioners and may not exceed the actual dollar cost of collection.

Question #19: We have county residences who call our office as to how they can get their employer (in adjoining County which does not have County tax) to withhold County tax for our County. Their employers say they don't have to withhold.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL CONFERENCE - (Continued)**

- Answer #19: The employee should request that their employer withhold county tax. The employer could withhold, even though their county does not have county income tax, but probably doesn't have to. They should also contact the Indiana Department of Revenue to see if there is any rule that the employer must withhold county tax.
- Question #20: Does the Council have to establish the County Tax rate every year or only if a change is to be made? If so at what time do they do this? Does the Auditor have to report this each year or only if there is a change?
- Answer #20: Once the rate is fixed it would stay until a change is made or it is rescinded and would only report when there is a change. IC 6-3-5-6 is the COIT statute and IC 6-3.5-1.1 is the CAGIT statute.
- Question #21: An ambulance employee (covered by PERF) has resigned from his full-time position but stated he would probably be working part-time with the ambulance or emergency management. He wants his PERF contributions back and for the auditor to sign off on the PERF form, the form says "I further certify that the employee is not continuing employment in any capacity (full-time or part-time, in a PERF covered position or a position not covered by PERF) in any agency or department of this institution" I do not feel I should sign this. If I sign the paper and within a week or pay period he is back working part-time where does the auditor stand? What is "uninterrupted employment?" How much time?
- Answer #21: You should contact the Public Employees Retirement Fund (PERF) to get the answers regarding withdrawing of the contributions and what uninterrupted means.
- Question #22: On the Electronic Funds Transfer, when should the quietus be dated? The date on the statement or the date we receive the notice?
- Answer #22: This agency is in the process of evaluating this situation along with credit cards and how the public official should handle these payments.
- Questions #23: Do you still have to submit the OMB-133 if you did not receive over \$300,000 of federal monies?
- Answer #23: You will not receive an A-133 audit report if you had less than \$300,000 in federal awards expended. The data collection form will not be required to be completed and sent in if you do not have an A-133 audit.
- Question #24: In January when we receipt warrants over 2 years old back to fund, should the Treasurer be notifying the vendor or person that they haven't cashed their check? If they say they lost the check the Treasurer has us reissue it.



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- Answer #24: You should look at Page 6-20 in the Auditor's Manual. This will explain the procedures for voiding checks over two years old. There is no duty for the county treasurer to notify a person or vendor that they have not cashed their check. They would still have seven years to come in and claim their money even though the warrant is voided. (Statute of Limitations)
- Question #25: When transferring a split on property - do the spring and fall taxes have to be paid? Our Treasurer insists they both have to be paid.
- Answer #25: IC 6-1.1-5-5.5 states that all taxes for which the due date has passed at the date of the transfer must be paid prior to doing the split.
- Question #26: Our County Clerk turns money in each month for an Infraction Fund. What can this money be used for?
- Answer #26: This money should be quietused into the Infraction Fund. Each June and December this money should be deposited in the State General Fund. This is a holding fund only. These funds cannot be spent by the county.
- Question #27: Our county's last payroll is December 18th. The next payroll is on January 1st, which is a holiday. If we pay on Thursday December 31st we will overdraw our payroll fund. Can we date the check for January 1st and pass out the checks on Thursday December 31st or should we just wait until Monday after the holiday weekend to distribute checks? Any Suggestions!!
- Answer #27: You should date the checks for January 1st which will allow you not to overdraw the appropriation. We would not take an exception to you passing them out late in the day on December 31st, as long as it is late enough not to allow a warrant to be presented to a bank and get cashed on December 31st.
- Question #28: Can we carry a fund with a negative balance to accommodate a reimbursable state grant for Welfare-to-Work? My county is reluctant to sign this grant because we have no funding resource.
- Answer #28: Yes, reimbursable grant funds may have a negative balance until reimbursement is made from the state. This is the only type of fund that should go into the red.
- Question #29: Next year could you look into having break-out sessions-ones for the new Auditors that need elementary training and another for the more experienced Auditors?
- Answer #29: We will take this into consideration as we plan next year's meetings.

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**QUESTIONS AND ANSWERS FROM THE COUNTY AUDITOR'S FALL CONFERENCE - (Continued)**

Question #30: What does the State Board of Accounts recommend as the "cut off" for fixed assets, such as \$500, \$1,000?

Answer #30: We do not recommend any specific threshold for the capitalization policy for fixed assets. This is a decision your county will need to make.

Question #31: Do we put insurance reimbursements back into the appropriation if the accident happened last calendar year?

Answer #31: IC 6-1.1-18-7 states that you put it back into the appropriation if you are going to repair or replace the property and if the funds are going to be expended within twelve months.

Question #32: There is a general feeling in our county that the important role of the county agent has long since passed. Is each county required to employ a county agent in order to retain its 4-H program. Purdue is putting the pressure on our county to retain our county agent, regardless of cost to the county. Is there a code citation on this issue?

Answer #32: IC 20-12-42.1-1 requires all counties to have a county agent.

Question #33: Are elected officials covered for unemployment compensation?

Question #33: We do not believe that elected officials are covered for unemployment compensation but you should contact the Indiana Department of Workforce Development for an official ruling.

Question #34: Does Clerk's IV-D Prosecutor IV-D Funds have to be appropriated?

Answer #34: No, IC 12-17-2-26(b) states that payments shall be made from this fund without the necessity of first obtaining an appropriation from the county council.

Question #35: Our County Commissioner who lives furthest from the county seat seems to be in the court house frequently than is necessary 'checking' on various offices. She claims mileage for these apparently unnecessary visits. Is there any way that we could protest the commissioner's claims for mileage when she appears just to be dropping in?

Answer # 35: Any county officer would be entitled to mileage for business miles traveled in the conduct of county business. Who is to determine what is necessary and unnecessary. If possible, the county should adopt a travel policy addressing when and under what circumstances an officer will be reimbursed.

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**Amounts Authorized To Be Received By Sheriffs For Board of Prisoners**

By authority of IC 36-8-10-7, I, Charles Johnson, III, C.P.A., State Examiner of the State Board of Accounts, do hereby fix the exact amount per meal which the sheriff of each county in the State of Indiana, having a population of less than 250,000 according to the last preceding United State census, shall be entitled to receive for feeding prisoners legally in his charge, including Federal prisoners, for a period of one year, beginning April 15, 1999. Amounts received by the sheriff from the Federal government for board and care of Federal prisoners shall be paid into the County General Fund.

In determining and fixing the amount per meal, the use of wholesome food in quantities and varieties necessary for the preservation of the health of the prisoners is contemplated. All expenses related to preparing and serving meals, except for the costs of food, shall be borne by the county.

The amounts fixed are for meals actually served such prisoners during each respective month. Not more than three meals at county expense are to be served to any one prisoner in any one day.

The term "month" shall mean a period of time beginning April 15, 1999, and thereafter ending on the fourteenth (14th) day of each succeeding month. Claims for meals for the month beginning December 15 will be paid from the appropriation for the succeeding year.

For number of meals served during a period of one month, per meal:

In counties having a population of less than 20,000 .....	\$1.81
In counties having a population of 20,001 to 40,000 .....	\$1.75
In counties having a population of 40,001 to 41,499 .....	\$1.67
In counties having a population of 41,500 to 65,500 .....	\$1.48
In counties having a population of 65,501 to 100,000 .....	\$1.26
In counties having a population of 100,001 to 200,000 .....	\$1.13
In counties having a population of 200,001 or over .....	\$1.06

IC 36-8-10-7 states that the state examiner shall increase the amount per meal by a percentage that does not exceed the percentage of increase in the United States Department of Labor Consumer Price Index during the year preceding the year in which an increase is established. The percent of increase in the Consumer Price Index from 1997 to 1998 was 1.1%. The increases shown in the above schedule are amounts allowed by IC 36-8-10-7.

The following counties will not be allowed the amounts authorized above:

Allen                  Lake                  Marion                  Vanderburgh

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Charles Johnson, III, C.P.A.  
State Examiner

Dated this 15th day of April, 1999  
BAH/TRW:dsk

# INDIANA BOARD FOR DEPOSITORIES

242 STATE HOUSE, INDIANAPOLIS, INDIANA 46204-2731, 317-232-5257

\* \* \*

## OFFICIAL DEPOSITORY LIST

*Containing a Roster of All Approved Depository Institutions  
Arranged by County\**

\* \* \*

As of December 1, 1998

\*Denotes Institutions Which are Headquartered in the County

### ADAMS

Bank of Geneva\*  
Decatur Bank and Trust Company\*  
First Bank of **Berne**\*  
First Federal Savings Bank  
Home Loan Bank  
National City Bank  
Norwest Bank, NA

### ALLEN

DeKalb Financial Credit Union  
Farmers & Merchants Bank (*LaOtto*)  
Garrett State Bank  
Grabill Bank\*  
Home Loan Bank\*  
National City Bank  
NBD Bank, NA  
Norwest Bank, NA\*  
Salin Bank & Trust Company  
Standard Federal Bank  
Star Financial

### BARTHOLOMEW

Citizens Bank  
Home Federal Savings Bank  
Irwin Union Bank & Trust\*  
Jackson County Bank  
National City Bank  
Salin Bank & Trust Company  
Union Bank & Trust\*

### BENTON

Citizens Bank of Western Indiana  
Farmers & Merchants Bank (*Boswell*)\*  
Fowler State Bank\*  
State Bank of Oxford\*

### BLACKFORD

Citizens First State Bank\*  
First Farmers Bank & Trust\*  
Pacesetter Bank\*

### BOONE

American National Bank & Trust Co.  
First Indiana Bank  
Home National Bank (*of Thorntown*)\*  
Key Bank  
National City Bank  
NBD Bank, NA  
State Bank of **Lizton**  
Union Federal Savings Bank

### BROWN

Citizens Bank  
Huntington National Bank of Indiana  
National City Bank

### CARROLL

Bright National Bank\*  
NBD Bank, NA  
Salin Bank & Trust Company

### CASS

Community State Bank (Royal **Center**)\*  
First Farmers Bank & Trust  
Key Bank  
Lake City Bank  
Logansport Savings Bank\*  
National City Bank  
Sal@ Bank & Trust Company  
Security Federal Savings Bank\*  
Wabash County Farm Bureau Credit Union

### CLARK

Bank One, Kentucky  
Community Bank of Southern Indiana  
First Savings Bank\*  
Heritage Bank\*  
National City Bank of Southern Indiana  
NBD Bank, NA  
New Washington State Bank\*  
PNC Bank, NA  
Regional Federal Savings Bank  
Springs Valley Bank and Trust  
Star Bank  
Stock Yards Bank & Trust Co.

### CLAY

Citizens Bank of Western Indiana  
First National Bank & Trust  
First State Bank (*of Brazil*) \*  
Riddell National Bank\*  
Teachers Credit Union

### CLINTON

Bright National Bank  
Farmers Bank\*  
Citizens Savings Bank\*  
Lincoln Federal  
NBD Bank, NA

### CRAWFORD

Bank One, Southern Indiana  
English State Bank\*  
Marengo State Bank\*

### DAVIESS

First Federal Savings & Loan of Washington\*  
First National Bank of **Odon**\*  
Home Building Savings Bank\*  
National City Bank (**Evansville**)  
Peoples National Bank ( *Washington*)\*  
United Southwest Bank\*

### DEARBORN

American State Bank\*  
Dearborn Savings Association, FA  
Fifth Third Bank of Central Indiana  
Friendship State Bank  
Merchants Bank & Trust Co.\*  
National City Bank  
Peoples Federal Savings Bank (**Aurora**)\*  
People's Trust Company  
Perpetual Federal Savings & Loan Association\*  
Progressive Federal Savings Bank\*  
Star Bank

### DECATUR

FCN Bank  
Fifth Third Bank of Central Indiana  
First Federal Savings & Loan Association  
(*Greensburg*)\*  
Home Federal Savings Bank  
Irwin Union Bank & Trust  
Pacesetter Bank  
Union Bank and Trust Company\*

### DeKALB

Au bum State Bank\*  
Campbell & Fetter Bank  
DeKalb Financial Credit Union\*  
First Merchants Bank\*  
Garrett State Bank'  
Knisely National Bank\*  
National City Bank  
Norwest Bank, NA  
Peoples Federal Savings Bank (*of DeKalb County*)

### DELAWARE

American National Bank and Trust\*  
Citizens First State Bank  
First Merchants Bank, NA\*  
Mutual Federal Savings Bank\*  
National City Bank  
NBD Bank, NA  
Pacesetter Bank  
Star Financial Bank

### DuBOIS

Citizens Bank of Southern Indiana  
DuBois County Bank  
First Bank of Huntingburg\*  
German American Bank\*  
Holland National Bank\*  
Hoosier Hills Credit Union  
Permanent Federal Savings Bank  
Springs Valley Bank and Trust

### ELKHART

1st Source Bank  
Bank One  
Campbell & Fetter Bank  
Elkhart County Farm Bureau Credit Union\*  
First Federal Savings Bank (*Rochester*)  
First State Bank (*of Middlebury*)\*  
First Savings Bank, FSB (*Three Rivers, MI*)  
Key Bank  
Lake City Bank  
MFB Financial  
NBD Bank, NA (*Elkhart*)\*  
St. Joseph Capital Bank  
Standard Federal Bank  
Teachers Credit Union  
Valley American Bank & Trust Company

### FAYETTE

FCN Bank  
Fifth Third Bank of Central Indiana  
Home Federal Bank, FSB (*Hamilton, OH*)  
People's Trust Company (*Brookville*)  
Star Bank  
Union County National Bank  
Union Savings & Loan Association\*

### FLOYD

Bank One, Southern Indiana  
Community Bank of Southern Indiana\*  
Farmers State Bank (*Lanesville*)  
Harrison County Bank  
Hometown National Bank\*  
National City Bank of Southern Indiana\*  
NBD Bank, NA  
New Albany School Credit Union  
PNC Bank, NA  
Regional Federal Savings Bank\*  
Star Bank

### FOUNTAIN

Bank of Western Indiana\*  
CentreBank\*  
Central National Bank & Trust Company\*  
Fountain Trust Company\*  
Montgomery Savings Association, FA\*

### FRANKLIN

Bath State Bank\*  
F C N B a n k \*  
Home Federal Bank, FSB (*Hamilton, OH*)  
People's Trust Company (*Brookville*)\*

### FULTON

1st Source Bank  
First Federal Savings Bank (*Rochester*)\*  
Indiana Lawrence Bank  
Key Bank  
Lake City Bank  
Norwest Bank, NA  
Teachers Credit Union  
Wabash County Farm Bureau. Credit Union

### GIBSON

AmBank  
Citizens National Bank (*of Evansville*)  
CSB State Bank  
Elberfeld State Bank  
First Federal Bank (*Vincennes*)  
Francisco State Bank\*  
National City Bank of Evansville  
Old National Bank  
Permanent Federal Savings Bank  
United Federal Savings Bank

### GRANT

Bank One  
Citizens Exchange Bank\*  
The Fairmount State Bank\*  
Farmer State Bank (*Sweetser*)\*  
First Federal Savings Bank\*  
First National Bank & Trust  
Grant County State Bank\*  
NBD Bank, NA  
Pacesetter Bank  
Star Financial  
Wabash County Farm Bureau Credit Union

### GREENE

AmBank  
Bloomfield State Bank\*  
Farmers and Mechanics Federal Savings & Loan\*  
First Farmers State Bank  
Peoples Trust Company\*

### HAMILTON

Bank One  
Community Bank (Noblesville)  
Farmers Bank  
Fifth Third Bank of Central Indiana  
First Farmers Bank & Trust  
First Indiana Bank  
First Merchants Bank  
First National Bank & Trust  
Harrington Bank  
Huntington National Bank of Indiana\*  
Irwin Union Bank & Trust Company  
Key Bank  
MetroBank\*  
National City Bank  
NBD Bank, NA  
Star Financial  
Standard Federal Bank  
Union Federal Savings Bank

### HANCOCK

Bank One  
Ameriana Bank  
Fifth Third Bank  
Greenfield Banking Company\*  
National City Bank  
Union Savings & Loan Association

### HARRISON

Bank One, Southern Indiana  
Farmers State Bank (*Lanesville*)\*  
First Federal Bank (*Corydon*)\*  
Harrison County Bank\*  
National City Bank of 'Southern Indiana  
NBD Bank, NA  
Peoples Trust Bank Co. (*Corydon*)\*

### HENDRICKS

Ameriana Bank  
Bank One  
Citizens Bank (*Mooreville*)  
First Indiana Bank  
First National Bank (*Cloverdale*)  
First National Bank & Trust  
Hendricks County Bank and Trust Company\*  
Huntington National Bank of Indiana  
Irwin Union Bank & Trust Company  
Lincoln Federal Savings Bank\*  
National City Bank  
NBD Bank, NA  
North Salem State Bank\*  
State Bank of **Lizton**\*  
Union Federal Savings Bank

### HENRY

Ameriana Bank\*  
Bank One  
Citizens State Bank (New *Castle*)\*  
First United Bank\*  
Star Financial

### HOWARD

American Trust Federal Savings Bank  
First Farmers Bank & Trust  
First National Bank & Trust\*  
Key Bank  
Lake City Bank  
National City Bank  
NBD Bank, NA  
Salin Bank & Trust Company  
Security Federal Savings Bank  
Star Financial Bank  
Union Federal Savings Bank

### HUNTINGTON

Bippus State Bank\*  
First Federal Savings Bank (*of Huntington*)\*  
First National Bank of Huntington\*  
Lake City Bank  
NBD Bank, NA  
Norwest Bank, NA  
Standard Federal Bank  
State Bank of **Markle**\*  
Teachers Credit Union

### JACKSON

Home Federal Savings Bank\*  
Irwin Union Bank & Trust Company  
Jackson County Bank\*  
Monroe County Bank  
National City Bank  
Peoples Bank (*Brownstown*)  
Salin Bank & Trust Company  
State Bank of **Medora**\*

### JASPER

Bank One  
DeMotte State Bank\*  
First of America Bank, Indiana  
**Kentland Bank**  
NBD Bank, NA  
Peoples State Bank (*of Francesville*)  
Pinnacle Bank

### JAY

American National Bank and Trust  
Citizens First State Bank  
First National Bank **(of Portland)\***  
Pacesetter Bank  
Union Bank and Trust Company of Indiana

### JEFFERSON

Citizens National Bank  
DuPont State Bank\*  
Home Federal Savings Bank  
Hladison Bank & Trust Company\*  
National City Bank  
People's Trust Company

### JENNINGS

Capital Plus Credit Union  
DuPont State Bank  
Home Federal Savings Bank  
Jackson County Bank  
National City Bank  
Union Bank & Trust Co. (North **Vernon**)\*

### JOHNSON

Bank One  
Blue River Federal Savings Bank\*  
Citizens Bank\*  
First Community Bank & Trust\*  
First Indiana Bank  
First National Bank (*Cloverdale*)  
First of America Bank, Indiana  
First State Bank (*Morgantown*)  
Irwin Union Bank & Trust Company  
Key Bank  
Mutual Building & Loan Association\*  
National City Bank  
NBD Bank, NA  
Salin Bank & Trust Company  
Union Federal Savings Bank

### KNOX

AmBank\*  
Citizens National Bank **(of Evansville)**  
First Federal Bank (*Vincennes*)\*  
National City Bank  
Security Bank & Trust Co.\*

### KOSCIUSKO

1st Source Bank  
Campbell & Fetter Bank  
Lake City Bank\*  
Farmers State Bank (*Mentone*)\*  
First Federal Savings Bank **(of Wabash)**  
First National Bank of Warsaw\*  
Lake City Bank\*  
Mutual Federal Savings Bank  
St. Joseph Capital Bank  
Teachers Credit Union  
Wabash Farm County Bureau Credit Union

### LaGRANGE

First Savings Bank, FSB **(Three Rivers, MI)**  
Farmers State Bank (*LaGrange*)\*  
Key Bank  
Lake City Bank  
Norwest Bank, NA  
Peoples Federal Savings Bank **(of DeKalb County)**

### LAKE

American Savings, FSB\*  
American Trust & Savings Bank\*  
Bank Calumet  
Bank One  
Centier Bank\*  
Citizens Financial Services\*  
DeMotte State Bank  
Griffith Savings Bank\*  
HFS Bank FSB\*  
Horizon Bank  
Lake Federal Savings & Loan Assn.\*  
Liberty Savings Bank\*  
Mercantile National Bank of Indiana\*  
National City Bank  
NBD Bank, NA  
Peoples Bank (*Shererville*)\*  
Pinnacle Bank  
Sand Ridge Bank\*  
Security Federal Bank\*

### LaPORTE

Bank Calumet  
Citizens Financial Services  
First National Bank (*Valpraiso*)  
Horizon Bank\*  
LaPorte Savings Bank\*  
Michigan City Savings & Loan\*  
NBD Bank, NA  
Norwest Bank, NA  
Pinnacle Bank  
St. Joseph Capital Bank  
Valley American Bank

### LAWRENCE

Bank One  
Bank of Mitchell\*  
Bedford Federal Savings Bank\*  
First National Bank **(of Mitchell)\***  
Hoosier Hills Credit Union\*  
Jackson County Bank  
Monroe County Bank  
NBD Bank, NA



### MADISON

Ameriana Bank  
American National Bank & Trust  
Anderson Community Bank\*  
Community Bank (*Noblesville*)  
First Community Bank & Trust  
First Farmers Bank & Trust  
First Indiana Bank  
First Merchants Bank  
National City Bank  
Pendleton Banking Company\*  
Star Financial\*  
Union Federal Savings Bank

### MARION

Bank One\*  
Capital Plus Credit Union  
CIB Bank\*  
Citizens Bank  
Fifth-Third Bank of Central Indiana\*  
First Community Bank & Trust  
First Indiana Bank\*  
First National Bank & Trust  
Harrington Bank  
Huntington National Bank of Indiana  
Key Bank  
Landmark Savings Bank\*  
National Bank of Indianapolis\*  
National City Bank\*  
NBD Bank, NA\*  
Peoples Bank & Trust Company\*  
Salin Bank & Trust Company\*  
Teachers Credit Union  
Union Federal Savings Bank\*

### MARSHALL

1st Source Bank  
First Federal Savings Bank (*Rochester*)  
First National Bank of Monterey  
First State Bank (Bourbon)\*  
Key Bank  
Lake City Bank  
Pinnacle Bank  
St. Joseph Capital Bank  
Teachers Credit Union  
Valley American Bank & Trust Company

### MARTIN

First Federal Savings & Loan of Washington  
First National Bank of Odon  
First State Bank (Bourbon)  
Peoples National Bank (***Washington***)  
United Southwest Bank

### MIAMI

American Trust Federal Savings Bank\*  
First Farmers Bank & Trust  
Frances Slocum Bank  
Lake City Bank  
National City Bank  
Norwest Bank, NA  
Salin Bank & Trust Company  
Wabash County Farm Bureau Credit Union

### MONROE

Bank One  
Bloomfield State Bank  
Citizens Bank  
Farmers and Mechanics Federal Savings  
First National Bank (***of Mitchell***)  
Irwin Union Bank & Trust Co.  
Key Bank  
Monroe County Bank\*  
NBD Bank, NA  
ONB Bloomington\*  
Peoples State Bank (*Ellettsville*)\*

### MONTGOMERY

Bank One  
Farmers State Bank (New *Ross*)\*  
Fountain Trust Company  
Heritage Bank & Trust Co.\*  
Lincoln Federal  
Linden State Bank\*  
Montgomery Savings Association, FA'  
National City Bank  
North Salem State Bank  
Teachers Credit Union  
Tri-County Bank & Trust  
Union Federal Savings Bank

### MORGAN

Citizens Bank (*Mooreville*)\*  
First Indiana Bank  
First National Bank & Trust  
First State Bank (*Morgantown*)\*  
Home Bank\*  
Key Bank  
Peoples State Bank (*Ellettsville*)

### NEWTON

Capstone Bank  
Community State Bank (***of Brook***)\*  
DeMotte State Bank  
Fowler State Bank  
Kentland Bank\*  
Kentland Federal Savings & Loan\*

### NOBLE

Campbell & Fetter Bank\*  
Community State Bank (*A villa*)\*  
Farmers & Merchants Bank (*LaOtto*)\*  
Key Bank  
Lake City Bank  
NBD Bank, NA  
Peoples Federal Savings Bank (***of DeKalb County***)

### OHIO

Friendship State Bank  
Madison Bank & Trust Company  
Peoples Federal Savings Bank (***Aurora***)

### ORANGE

Bank of Mitchell  
Citizens Bank  
Hoosier Hills Credit Union  
Orange County Bank\*  
Springs Valley Bank & Trust\*

### OWEN

Owen Community Bank\*  
Owen County State Bank\*  
Peoples State Bank (*Ellettsville*)

### PARKE

Citizens Bank of Western Indiana  
First National Bank of Dana\*  
First Parke State Bank  
Merchants National Bank

### PERRY

Citizens Bank of Southern Indiana\*  
Citizens National Bank\*  
First State Bank, Southwest Indiana\*

### PIKE

Citizens State Bank (*Petersburg*)\*  
Home Building Savings Bank  
Pike County Bank\*

### PORTER

1st Source Bank  
Bank One  
Centier Bank  
Citizens Financial Services  
DeMotte State Bank  
First Citizens Bank  
First National Bank (*Valpraiso*)\*  
First State Bank of Porter\*  
HFS Bank, FSB  
Horizon Bank  
Mercantile National Bank of Indiana  
National City Bank  
NBD Bank, NA  
Pinnacle Bank  
Security Federal Bank  
Teachers Credit Union

### POSEY

Citizens National Bank (*of Evansville*)  
CSB State Bank\*  
First Indiana Bank  
National City Bank of Evansville  
Old National Bank

### PULASKI

First Federal Savings Bank (*of Rochester*)  
First National Bank of Monterey\*  
Key Bank  
Lake City Bank  
Peoples Sate Bank (*of Francesville*)\*

### PUTNAM

Farmers State Bank (New **Ross**)  
First Citizens Bank\*  
First National Bank (*Cloverdale*)\*  
National City Bank  
North Salem State Bank  
Owen Community Bank  
Teachers Credit Union  
Tri-County Bank & Trust \*

### RANDOLPH

Farmers State Bank (*of Union City*)  
Greensfork Township State Bank\*  
Mutual Federal Savings Bank  
Pacesetter Bank  
Peoples Loan & Trust\*  
Randolph County Bank\*  
Star. Bank  
Union Trust Bank\*

### RIPLEY

Fifth Third Bank of Central Indiana  
Friendship State Bank\*  
Home Federal Savings Bank  
National City Bank (*Evansville*)  
Napoleon State Bank\*  
Peoples Bank and Trust Company (*Sunman*)\*  
People's Trust Company (*Brookville*)

### RUSH

Citizens State Bank (New Cast/e)  
Farmers State Bank (Liberty)  
First Indiana Bank  
Norwest Bank, NA  
People's Trust Company (*Brookville*)

### St. JOSEPH

1st Source Bank\*  
Horizon Bank  
Key Bank  
Lake City Bank  
MFB Financial\*  
NBD Bank, NA (*Elkhart*)  
Norwest Bank, NA  
Pinnacle Bank  
St. Joseph Capital Bank  
Sobjeski Federal Savings & Loan\*  
Standard Federal Bank  
Teachers Credit Union\*  
Valley American Bank & Trust Co\*

### SCOTT

Bank One, Kentucky  
Home Federal Savings Bank  
Jackson County Bank  
Scott County State Bank\*  
Scottsburg Building and Loan Assn.\*  
Stock Yards Bank & Trust Co.

### SHELBY

Ameriana Bank  
Bank One  
Citizens Bank  
Fifth Third Bank of Central Indiana  
Irwin Union Bank & Trust  
Key Bank  
National City Bank  
Shelby County Savings Bank\*

### SPENCER

Citizens Bank of Southern Indiana  
Citizens National Bank  
First State Bank, Southwest Indiana  
Lincolnland Bank\*  
Spencer County Bank\*

### STARKE

1st Source Bank  
DeMotte State Bank  
First National Bank of Monterey  
Key Bank  
Pinnacle Bank

### STEUBEN

Campbell & Fetter Bank  
First Federal Savings Bank (*of Angola*)\*  
First National Bank of Fremount\*  
Key Bank  
Norwest Bank, NA  
Star Financial Bank

### SULLIVAN

Citizens Bank of Western Indiana  
First Farmers State Bank\*  
First National Bank & Trust

### SWITZERLAND

People's Trust Company (*Brookville*)  
Vevay Deposit Bank\*

### TIPPECANOE

Bank One  
Bright National Bank  
Citizens Bank of Western Indiana  
Farmers State Bank (*Brookston*)  
Heritage Bank & Trust Co.  
Huntington National Bank of Indiana  
Lafayette Bank & Trust\*  
Lafayette Saving Bank\*  
Montgomery Savings Association, FA  
NBD Bank, NA  
Salin Bank & Trust Company  
Union Federal Savings Bank

### TII'TON

First Farmers Bank & Trust  
First National Bank & Trust  
National City Bank  
Star Financial

### UNION

Farmers State Bank (*Liberty*)\*  
Union County National Bank\*  
West End Savings Bank

### VANDEBURGH

AmBank  
Citizens National Bank (*of Evansville*)\*  
First Federal Bank (*Vincennes*)  
First Federal Savings Bank\*  
First National Bank of Dana (opening TBA)  
First Indiana Bank  
National City Bank of Evansville  
NBD Bank, NA (to be sold June 1998)  
Old National Bank\*  
Permanent Federal Savings Bank\*  
United Fidelity Bank\*

### VERMILLION

Citizens Bank of Western Indiana  
First Citizens State Bank\*  
Merchants National Bank

### VIGO

AmBank  
Citizens Bank of Western Indiana\*  
First National Bank (*of Terre Haute*)\*  
First National Bank & Trust  
Merchants National Bank\*  
Terre Haute First National Bank\*  
Terre Haute Savings Bank\*

### WABASH

Frances Slocum Bank & Trust Company\*  
First Federal (*of Wabash*)  
Indiana Lawrence Bank\*  
Lake City Bank  
Norwest Bank, NA  
Wabash County Farm Bureau Credit Union

### WARREN

Bank of Western Indiana  
Fowler State Bank  
Montgomery Savings Association, FA

### WARRICK

Boonville Federal Savings Bank\*  
Elberfeld State Bank  
First Indiana Bank  
Lynnville National Bank\*  
Peoples Trust & Savings Bank (*Boonville*)\*  
National City Bank of Evansville  
Old National Bank  
Permanent Federal Savings Bank

WASHINGTON

Citizens National Bank (*of Evansville*)  
Harrison County Bank  
Home Federal Savings Bank  
Jackson County Bank  
Mid-Southern Savings Bank\*  
National City Bank of Southern Indiana  
Peoples Trust Bank Co. (*Corydon*)

WAYNE

Bank One  
First Bank Richmond\*  
Harrington Bank\*  
Peoples Loan & Trust Bank  
People's Trust Company (*Brookville*)  
Star Bank  
Union County National Bank  
Wayne Bank and Trust Co.\*  
West End Savings Bank\*

WELLS

First Bank of Berne  
Norwest Bank, NA  
Old First National Bank  
Ossian State Bank\*  
Standard Federal Bank  
State Bank of Markle

WHITE

Bank of Wolcott\*  
Farmers State Bank (*Brookston*)\*  
Lafayette Bank & Trust  
Norwest Bank, NA  
Old National Bank  
State Bank of Burnettsville\*  
State Bank of Oxford

WHITLEY

First Federal (***of Wabash***)  
Key Bank  
Lake City Bank  
National City Bank  
NBD Bank, NA  
Peoples Federal Savings Bank (***of DeKalb County***)  
Star Financial Bank

OUT OF STATE HOME OFFICES

Bank One, Kentucky/ Southern Indiana  
*Westerville, Ohio*  
Capstone Bank  
***Wa tseka, Illinois***  
Farmers State Bank  
***Union City, Ohio***  
First Savings Bank, FSB  
***Three Rivers, Michigan***  
Home Federal Bank, FSB  
*Hamilton, Ohio*  
Pinnacle Financial Services  
***St. Joseph, Michigan***  
**PNC** Bank, NA  
***Pittsburgh, Pennsylvania***  
Standard Federal Bank  
***Troy, Michigan***  
Star Bank  
*Cincinnati, Ohio*  
Stock Yards Bank & Trust Co.  
***Louisville, Kentucky***